

HOUSE BILL 3100

By Hensley

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, relative to tax incentives to encourage  
organ donation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-2109, is amended by adding  
the following language as a new subsection:

(q)

(1) For purposes of this subsection (q):

(A) "Donates" or "donation" means the medical procedure in which  
a living person voluntarily allows a qualified life-saving organ to be  
removed from such person for transplantation into another person; and

(B) "Qualified life-saving organ" means a kidney, liver, lung,  
pancreas, intestine, bone marrow, or any combination or part thereof.

(2) There shall be allowed, for any taxpayer incurring unreimbursed  
costs in connection with an employee of the taxpayer, who is a resident of this  
state, donating a qualified life-saving organ for transplantation into another  
individual during the taxable year, as a credit against the sum total of the taxes  
imposed by this part, and by the Excise Tax Law, compiled in part 20 of this  
chapter, the lesser of:

(A) The actual unreimbursed costs paid by the taxpayer in  
connection with the employee's organ donation; or

(B) Five thousand dollars (\$5,000).

(3) Any unused credit allowed under subdivision (q)(2) may be carried  
forward for fifteen (15) years after the tax year in which the credit originated.

SECTION 2. This act shall take effect July 1, 2012, the public welfare requiring it.